Jocil Limited
An ISO 9001:2015 Certified Company
Box 216, Arundelpet P.O., Guntur-522 002, Andhra Pradesh, India
Ph : 0863-2290190 • Fax : 0863-2290090 • Email : jocil@jocil.net • Web : www.jocil.in

JOCIL/ADM/30D(iv)/2026/ DATE : 03-11-2026

M/s. National Stock Exchange of India Limited,
Exchange Plaza,
Plot No. C/1, G-Block,
Bandra-Kurla Complex,
Bandra (East),
MUMBAI – 400 051.

Dear Sirs,

Sub: Outcome of the Board Meeting of the Company held on **03-11-2026.**

The Board of Directors at its meeting held today approved the following.

The Board has taken on record and approved the Unaudited Financial Results for the **Quarter and Half Year ended 30-09-2026.** Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose herewith the Unaudited Financial Results for the **Quarter and Half Year ended 30-09-2026** approved by the Board along with Limited Review Report of the Auditors thereon.

The Board Meeting commenced **at 11:30 a.m**. and concluded at 1:30 PM p.m.

Thanking you,

Yours faithfully,
For Jocil Limited,

Jagarlamudi Murali Mohan
Digitally signed by Jagarlamudi Murali Mohan
Date: 2026.11.03 13:30:52 +05'30'

(J. MURALI MOHAN)
Managing Director.

krr/gov

Factory & Regd. Office: DOKIPARRU, GUNTUR-522 438, AP
CIN : L28990AP1978PLC002260 • GSTIN : 37AAACJ5606L1ZF

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Statement of Financial Results for the Quarter & Half Year ended 30-09-2026

(₹ in Lakhs)

Sl. No	Particulars	Quarter Ended			Half-Year ended		Year ended 31-03-2026
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	
		Unaudited			Unaudited		Audited
1	**Revenue**						
	(a) Revenue from Operations	23658.97	25306.43	24578.38	48965.40	51572.76	104370.85
	(b) Other Income	54.09	57.15	30.77	111.24	79.85	162.45
	Total Revenue	**23713.06**	**25363.58**	**24609.15**	**49076.64**	**51652.61**	**104533.30**
2	**Expenses**						
	(a) Cost of materials consumed	19271.71	23412.93	20499.42	42684.64	43280.96	85489.29
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	923.01	(2607.27)	(242.90)	(1684.26)	(410.22)	1132.13
	(d) Employee benefits expense	886.78	898.67	890.48	1785.45	1765.70	3875.56
	(e) Finance Costs	1.59	-	19.45	1.59	25.49	36.38
	(f) Depreciation and amortisation expense	145.97	144.29	124.84	290.26	247.08	530.45
	(g) Other expenses	2765.01	3224.37	3067.42	5989.38	6196.55	12327.16
	Total expenses	**23994.07**	**25072.99**	**24358.71**	**49067.06**	**51105.56**	**103390.97**
3	Profit/(loss) before exceptional items and tax (1-2)	(281.01)	290.59	250.44	9.58	547.05	1142.33
4	Exceptional items	-	-	-	-	-	-
5	**Profit / (Loss) before Tax (PBT) (3-4)**	**(281.01)**	**290.59**	**250.44**	**9.58**	**547.05**	**1142.33**
6	**Tax expense**						
	Current Tax	(78.19)	83.17	69.40	4.98	169.16	390.00
	Current tax of earlier years	-	-	-	-	-	(7.74)
	Deferred tax Charge/(credit)	7.46	(10.03)	(6.36)	(2.57)	(31.47)	(69.94)
7	**Profit/(Loss) after tax (PAT) (5-6)**	**(210.28)**	**217.45**	**187.40**	**7.17**	**409.36**	**830.01**
8	**Other Comprehensive Income/(Loss)**						
	A. Items that will not be re-classified to profit and loss account (net of tax)						
	a. Changes in fair value of investments	(34.80)	139.00	(39.15)	104.20	22.29	(186.82)
	b. Re-measurement of defined employee benefit plans	33.11	33.11	(13.75)	66.22	(27.50)	132.43
9	**Total comprehensive income/(Loss)** for the period (7+8)	**(211.97)**	**389.56**	**134.50**	**177.59**	**404.15**	**775.62**
10	Paid-up equity share capital (Face Value of ₹ 10/-each)	888.12	888.12	888.12	888.12	888.12	888.12
11	Other Equity (excluding revaluation reserve)						20451.21
12	**Earnings per share** - Basic and Diluted (not annualised)	**(2.37)**	**2.45**	**2.11**	**0.08**	**4.61**	**9.35**

STATEMENT OF ASSETS AND LIABILITIES

(₹ in lakhs)

	Particulars	As at 30/09/2026	As at 31/03/2026
		Unaudited	Audited
	ASSETS		
1	**Non-Current Assets**		
a)	Property, Plant and Equipment	3,948.11	4,113.97
b)	Right-of-use asset	-	-
c)	Capital Work-in-progress	40.71	43.57
d)	Intangible Assets	13.11	14.60
e)	Financial Assets		
	(i) Investments	424.90	320.70
	(iii) Other financial assets	87.81	60.26
f)	Other non-current Assets	20.16	2.32
	Total non-current assets	**4,534.80**	**4,555.42**
2	**Current Assets**		
a)	Inventories	10,041.81	10,010.24
b)	Financial Assets		
	(i) Investments	1346.41	3,652.39
	(ii) Trade Receivables	10,060.17	9,988.50
	(iii) Cash and cash equivalents	684.08	1,402.79
	(iv) Bank balances other than cash and cash equivalents	38.42	30.65
	(v) Other financial assets	80.57	5.09
c)	Current tax assets (Net)	66.21	-
d)	Other Current assets	687.96	418.47
	Total current assets	**23,005.63**	**25,508.13**
	Total Assets	**27,540.43**	**30,063.55**
	EQUITY AND LIABILITIES		
	Equity		
a)	Equity Share Capital	888.16	888.16
b)	Other Equity	20,317.96	20,451.21
	Total equity	**21,206.12**	**21,339.37**
	Liabilities		
1	**Non-current liabilities**		
a)	Financial Liabilities		
	Other financial liabilities	12.16	14.91
b)	Provisions	286.72	304.49
c)	Deferred Tax Liabilities (Net)	17.22	19.79
d)	Other non-current liabilities	50.67	116.94
	Total non-current liabilities	**366.77**	**456.13**
2	**Current liabilities**		
a)	Financial Liabilities		
	(i) Short-term Borrowings	-	-
	(ii) Trade payables		
	a) Total outstanding dues of Micro and Small enterprises	104.38	249.48
	b) Total outstanding dues of creditors other than Micro and small enterprises	4,431.93	6,317.26
	(iii) Other financial liabilities	397.59	382.38
b)	Other current liabilities	979.66	1,176.40
c)	Provisions	53.98	53.98
d)	Current tax Liabilities (Net)	-	88.55
	Total current liabilities	**5,967.54**	**8,268.05**
	Total Liabilities	**6,334.31**	**8,724.18**
	Total Equity and Liabilities	**27,540.43**	**30,063.55**

CASH FLOW STATEMENT

(₹ in lakhs)

	PARTICULARS	Half Year ended 30.09.2026	Half Year ended 30.09.2025
I.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax	9.58	547.05
	Add/Less: Adjustments for :		
	Depreciation	290.26	247.08
	Finance Costs	1.59	25.49
	Interest income	(11.05)	(3.35)
	Assets Written off	0.36	-
	Fair value changes in current Investments	(6.42)	-
	Profit on Sale of Investments	(46.34)	(12.97)
	Remeasurement of Defined Benefit Plans	66.22	(27.50)
	Dividends received	(41.99)	(54.90)
	Operating profit before working capital changes	262.20	720.90
	Add/Less: Adjustments for working capital		
	Inventories	(31.57)	1,843.98
	Trade and other receivables	(443.98)	(5,977.85)
	Trade payables	(2298.74)	(722.33)
	Cash generated from operations	(2512.08)	(4,135.30)
	Less: Direct taxes paid	159.74	56.54
	Net cash Used in Operating activities (A)	(2671.82)	(4,191.84)
II.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of fixed assets/Capital work in progress	(138.27)	(132.71)
	Investment in mutual funds	(8637.35)	(2,148.92)
	Proceeds from Redemption of mutual funds	10995.89	3,829.53
	Interest received	11.05	3.35
	Dividend received	41.99	54.90
	Other Bank balances	(7.77)	(40.53)
	Net cash from Investing activities (B)	2265.54	1,565.62
III.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from / (Repayment) of borrowings	-	546.50
	Finance Costs	(1.59)	(25.49)
	Dividends paid	(310.84)	(44.40)
	Net cash from / (used in) financing activities (C)	(312.43)	476.61
	Net Decrease in cash and cash equivalents (A+B+C)	(718.71)	(2,149.62)
	Cash and cash equivalents at the beginning of the period	1402.79	2,528.53
	Cash and cash equivalents at the end of the period	684.08	378.91
	Net Decrease in cash and cash equivalents	(718.71)	(2,149.62)

Segment wise Revenue, Results and Capital Employed for the Quarter Ended 30-09-2026

(Rs. in lakhs)

Particulars	Quarter Ended			Six Months Ended		Year
	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
	Unaudited			Unaudited		Audited
Segment Revenue						
Chemicals	19572.64	18965.56	19600.37	38538.20	42078.33	81020.77
Soap	11950.16	15758.52	14209.39	27708.68	27725.18	60909.97
Power Generation	768.45	940.94	1024.69	1709.39	2114.88	3820.68
Total	**32291.25**	**35665.02**	**34834.45**	**67956.27**	**71918.39**	**145751.42**
Inter Segment Revenue	(8632.28)	(10358.59)	(10256.07)	(18990.87)	(20345.63)	(41380.57)
Gross Sales / Income from Operations	**23658.97**	**25306.43**	**24578.38**	**48965.40**	**51572.76**	**104370.85**
Segment Results						
Chemicals	(22.95)	189.41	293.88	166.46	515.97	1498.45
Soap	15.64	390.08	74.96	405.72	223.47	917.68
Power Generation	31.11	25.91	157.54	57.02	372.72	174.63
Total	**23.80**	**605.40**	**526.38**	**629.20**	**1112.16**	**2590.76**
Interest income	6.00	5.04	0.24	11.04	3.33	12.85
Other unallocable expenditure Net off unallocable income	(309.22)	(319.85)	(256.73)	(629.07)	(542.95)	(1424.90)
Interest expense	(1.59)	0.00	(19.45)	(1.59)	(25.49)	(36.38)
Total Profit before Tax	**(281.01)**	**290.59**	**250.44**	**9.58**	**547.05**	**1142.33**
SEGMENT ASSETS						
Chemicals	14229.94	10551.88	10223.57	14229.94	10223.57	11637.03
Soap	7382.99	8064.80	9901.16	7382.99	9901.16	7970.00
Power Generation	1377.76	1395.63	2221.71	1377.76	2221.71	1362.82
Others	4549.74	8725.77	6612.24	4549.74	6612.24	9093.70
Total	**27540.43**	**28738.08**	**28958.68**	**27540.43**	**28958.68**	**30063.55**
SEGMENT LIABILITIES						
Chemicals	4154.83	4848.59	4667.53	4154.83	4667.53	7216.43
Soap	1122.55	1099.24	2546.80	1122.55	2546.80	686.30
Power Generation	498.79	423.57	474.79	498.79	474.79	302.59
Others	558.14	637.75	301.65	558.14	301.65	518.86
Total	**6334.31**	**7009.16**	**7990.77**	**6334.31**	**7990.77**	**8724.18**
Capital Employed (Segment Assets – Segment Liabilities)						
Chemicals	10075.11	5703.28	5556.04	10075.11	5556.04	4420.60
Soap	6260.44	6965.56	7354.36	6260.44	7354.36	7283.70
Power Generation	878.97	972.06	1746.92	878.97	1746.92	1060.23
Others	3991.60	8088.02	6310.59	3991.60	6310.59	8574.84
Total	**21206.12**	**21728.92**	**20967.91**	**21206.12**	**20967.91**	**21339.37**

Notes :

1. These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 3rd November, 2026. These results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The statutory auditors have carried out a limited review of these results for the half year ended September 30, 2026 and have issued an unmodified report on these results.

2. Profitability decreased during the Quarter under review mainly due to decrease in sales volume of Hydrogenated Palm Fatty Acid Distillate (HPFAD), Soap Products and Power.

3. Previous period's figures have been regrouped wherever necessary to conform to current period classification.

For and on behalf of Board of Directors

Jagarlamudi Murali Mohan
Digitally signed by Jagarlamudi Murali Mohan
Date: 2026.11.03 13:31:26 +05'30'

J. MURALI MOHAN
Managing Director

Dokiparru
03-11-2026

CHEVUTURI ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITORS' REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO THE BOARD OF DIRECTORS OF
JOCIL LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **JOCIL Limited** ("the Company"), for the quarter and half year ended 30th September,2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

   This Statement is the responsibility of the Company's Management and approved by the Board of Directors in their Meeting held on 3rd November, 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard-34 "Interim Financial Reporting" ("Ind As -34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the results included in the Statement based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the results included in the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Guntur
Date:03-11-2026
UDIN : 26028105ZLWWCCT939

CHEVUTURI ASSOCIATES * Firm Regn. No. 000632S VIJAYAWADA-2 * CHARTERED ACCOUNTANTS *

For CHEVUTURI ASSOCIATES
Chartered Accountants
(Firm's Registration No.000632S)

B. Raghunadha Rao

Raghunadha Rao Balineni
Partner
Membership No.028105